

Exhibit 171

To: Werner, Ruth (COUNCIL)[RWerner@DCCOUNCIL.US]; David Wilmot ([REDACTED]); JR Meyers[jr@themeyersgroupllc.com]
From: Thorn Pozen
Sent: Mon 12/5/2016 3:05:52 PM (UTC)
Subject: RE: Request for and circulation of emergency legislation to be placed on the December 6, 2016 legislative meeting agenda.

Great.
Thanks,
Thorn
Thorn Pozen
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From: Werner, Ruth (COUNCIL) [mailto:RWerner@DCCOUNCIL.US]
Sent: Monday, December 5, 2016 10:05 AM
To: Thorn Pozen ; David Wilmot ([REDACTED]); JR Meyers
Subject: FW: Request for and circulation of emergency legislation to be placed on the December 6, 2016 legislative meeting agenda.
From: Wolfe, Joseph (Council)
Sent: Monday, December 05, 2016 10:04 AM
To: Werner, Ruth (COUNCIL) <RWerner@DCCOUNCIL.US>
Cc: Budoff, Jennifer (Council) <jbudoff@DCCOUNCIL.US>; Carraway, Averil (COUNCIL) <ACarraway@DCCOUNCIL.US>
Subject: RE: Request for and circulation of emergency legislation to be placed on the December 6, 2016 legislative meeting agenda.
Good morning Ruth.
Attached is the signs FIS.

Joseph Wolfe

Office of the Budget Director
Council of the District of Columbia
(202) 727-6132

From: Werner, Ruth (COUNCIL)
Sent: Thursday, December 01, 2016 11:57 AM
To: Members and Staff (COUNCIL) <Members-and-Staff@DCCOUNCIL.US>
Cc: Gracyalny, Patricia (OCFO) <patricia.gracyalny@dc.gov>; Droller, Aaron (OCFO) <aaron.droller@dc.gov>; Christian, Hassan (EOM) <hassan.christian@dc.gov>; Pittman, James (OAG) <james.pittman@dc.gov>
Subject: Request for and circulation of emergency legislation to be placed on the December 6, 2016 legislative meeting agenda.

COUNCIL OF THE DISTRICT OF COLUMBIA
The John A. Wilson Building, 1350 Pennsylvania Avenue, N.W.
Washington, D.C. 20004

Memorandum

To: Chairman Phil Mendelson
From: Councilmember Jack Evans
Date: December 1, 2016
Subject: Request for and circulation of emergency legislation to be placed on the December 6, 2016 legislative meeting agenda.

RECORD - 0001591

I am writing to request the following emergency legislation be placed on the agenda for the legislative meeting on December 6, 2016. Draft copies of the legislation are attached.

- ∨ **Estate Tax Threshold Tax Revision Implementation Clarification Emergency Declaration Resolution of 2016**
- ∨ **Estate Tax Threshold Tax Revision Implementation Clarification Emergency Amendment Act of 2016**
- ∨ **Estate Tax Threshold Tax Revision Implementation Clarification Temporary Amendment Act of 2016**

The proposed emergency will amend the District of Columbia Official Code to clarify that the estate tax threshold was raised from \$1 million to \$2 million for decedents whose death occurs after December 31, 2016. Members may recall that the increase in the Estate Tax threshold was included as a tax trigger pursuant to the Tax Revision Implementation Amendment Act of 2016, effective August 18, 2016 (D.C. Law 21-160; D.C. Official Code § 47-181(b)). This particular tax trigger was incorporated in the approved budget and financial plan for fiscal year 2017. However, the Fiscal Year 2017 Budget Support Act of 2016 inadvertently did not contain provisions to amend Subsection 47-3701(14) or Subsection 47-3702 (a-1) of the District of Columbia Official Code to conform to these changes. This legislative change is necessary to resolve a conflict between Section 47-181, Subsection 47-3701 (14) and Subsection 47-3702 (a-1). This emergency measure is necessary to ensure these changes are in place to reflect the \$2 Million estate tax threshold for deaths occurring after December 31, 2016.

- ∨ **Signs Appendix Regulation Emergency Declaration Resolution of 2016**
- ∨ **Signs Appendix Regulation Emergency Amendment Act of 2016**
- ∨ **Signs Appendix Regulation Temporary Amendment Act of 2016**

Current District of Columbia Municipal Regulations allow for the installation of certain commercial signs without permits. However, there is uncertainty in the District about which commercial signs are allowed currently without permits. This emergency measure is needed to clear up that uncertainty; address the Office of the City Administrator's, Office of the Attorney General's, and Department of Consumer and Regulatory Affairs' concerns about the proliferation of unregulated commercial signs; while at the same time account for District businesses which have, in reliance on current permanent District regulations, invested significantly in projects in the District that include certain types of commercial signs believed to be permissible. To ensure regulatory clarity, it is critical that legislation be enacted as quickly as possible to clarify the regulations regarding commercial signs.

I welcome your support for this legislation. If you have any questions, please feel free to contact me or Ruth Werner on my staff.

cc: Members, Council of the District of Columbia

Office of the Secretary
Office of the General Counsel
Office of the Budget Director